

Sullivan County NH

Type of meeting: County Commissioners Special Meeting

Date/Time: Monday – February 12, 2007; 1:30 PM

Place: Newport – Remington Woodhull County Complex –
14 Main Street, 1st Floor, Commissioners Conference
Room.

Attendees: Commissioners Ethel Jarvis – *Chair*, Ben Nelson – *Vice Chair* and Jeff Barrette – *Clerk*; Ed Gil de Rubio – *County Manager*; and Sharon Johnson-Callum (minute taker).

1:30 Commissioner Ethel Jarvis, Chair, opened the meeting and requested Mr. Gil de Rubio to take the floor.

Mr. Ed Gil de Rubio, County Manager, indicated there were two items to discuss, one of which he would do during the public portion and the other in Executive Session as the latter pertained to a County employee personnel issue.

COUNTY TREASURER MONEY TRANSFERS

Mr. Gil de Rubio noted he would be calling County Treasurer, Cynthia Sweeney, into the office regarding methods of transaction. He noted the Treasurer processed a recent transfer of \$273,000 erroneously. Ms. Violette discovered the account was off and brought this to the attention of the Treasurer, then to him. After five attempts by the Treasurer to fix the error, the transfer was finally corrected. Mr. Gil de Rubio noted, as an adjustment was involved in fixing the erroneous transfers, the Auditors would scrutinize the adjustment and the other transactions. Due to this, he needed to bring this to the attention of the Board of Commissioners and Executive Finance Committee Chair, Brenda Ferland, which he did earlier. The EFC Chair requested the issue be brought to the attention of the full Delegation. Mr. Gil de Rubio will be drafting a letter as to what occurred and mapping out, with the Treasurer, how this will be prevented in the future. Mr. Gil de Rubio confirmed the Treasurer was provided an instructional guidebook. He noted that, per Auditors checks and balances, the daily bookkeeper must not be involved in actual transfers; however, Ms. Violette does have authority to view the balances, which is how the error was discovered. At that point, Ms. Violette coached Ms. Sweeney, over the phone, on how to correct the erroneous transfer. Ms. Sweeney also came in and received coaching again, yet the next day Ms. Sweeney attempted to correct the error, and duplicated the same erroneous transfer. Commissioner Jarvis noted that Unity Treasurer and Bookkeeper work together and it is called “reconciliation”. Mr. Gil de Rubio noted the County bookkeeping is a bit different than the towns and reiterated the Auditors request. Commissioner Nelson noted, written up in a previous Audit report, the Nursing Home used to have the same person who was authorized on the account, perform the reconciliation; and, Auditors requested all bank accounts be brought under the

authorization of the County Treasurer. Commissioner Nelson requested a run through of the transactions. Mr. Gil de Rubio indicated:

- ☐ Transfer procedures were provided to the County Treasurer.
- ☐ Ms. Violette was checking the account balances and noticed funds were withdrawn from the temporary investment account.
- ☐ Ms. Violette contacted the County Treasurer to discuss the transfer and coach her on how to correct the error.
- ☐ The County Treasurer came into the office.
- ☐ Ms. Violette stayed after normal work hours to help Ms. Sweeney, when all that was needed was a simple transaction to correct Ms. Sweeney's error.
- ☐ The next morning Ms. Sweeney duplicated the erroneous transfer.
- ☐ The following morning the transactions were reversed after numerous phone conversations.

Mr. Gil de Rubio noted there were also a couple side discussions he was informed of that he will take up with Ms. Sweeney, which included Ms. Sweeney wanting to share confidential passwords with Ms. Violette. Ms Violette indicated to Ms. Sweeney, and to Mr. Gil de Rubio later, that she was not comfortable with that at all.

1:37 A motion was made, by Commissioner Nelson, to go in to Executive Session [per RSA 91-A:3.II.c.] for a personnel issue. Commissioner Barrette seconded the motion. There was a roll call vote. All were in favor.

3:07 A motion was made, by Commissioner Barrette, to come out of Executive Session. Commissioner Nelson seconded the motion. There was no discussion. A voice vote was taken. The motion carried, with all in favor.

3:08 Mr. Gil de Rubio recommended they resume this meeting Wednesday morning [February 14, 2007] @ 8 AM in the Commissioners Conference Room. Commissioner Barrette so moved this recommendation. Commissioner Nelson seconded the motion. There was no discussion. A voice vote was taken. The motion carried, with all in favor.

3:09 A motion was made, by Commissioner Nelson, to adjourn the meeting. Commissioner Barrette seconded the motion. There was no discussion. A voice vote was taken. The motion carried, with all in favor.

Respectfully submitted,



*Jeff Barrette, Clerk
Board of Commissioners*

JB/s.j-c.